

Tax Year 2003 Instructions for Composite Individual Return for Nonresident Partners or Shareholders

A composite return is allowed by the department for any partnership, S corporation, limited liability partnership or limited liability company (treated as a partnership for tax purposes) with nonresident partners or S corporation shareholders not otherwise required to file a Missouri individual income tax return. Please refer to [Missouri Regulation 12 CSR 10-2.190](#) for the specific requirements and procedures for filing a composite return.

Nonresident individuals, partnerships, S corporations, regular corporations, estates (filing a Federal Form 1041) and trusts can be included on the composite income tax form. Composite returns must be filed on the [individual income tax long form \(Form MO-1040\)](#). Prior year forms can be obtained at <http://www.dor.mo.gov/tax/personal/forms>.

The following is a summary of the procedures to use when completing the return.

1. Write **Composite Return** at the top of the income tax form.
2. Fill in the federal identification number of the corporation/partnership in the "Social Security Number" field.
3. Fill in the name and address of the corporation/partnership in the "Last Name, First Name" fields.
4. Attach a schedule listing all partners/shareholders, their identification number and Missouri source income.
5. Enter the total income from the schedule on Line 1Y.
6. Calculate the Missouri tax by multiplying line 1Y by 6 percent and enter the amount on Line 30.
7. Enter any estimated tax payments on Line 32 and any extension payments on Line 35. Enter the total payments on Line 38.
8. If Line 38 is greater than Line 30, enter the difference (amount of overpayment) on Line 42. Enter the overpaid amount to be applied to next year's taxes on Line 43. Enter the overpaid amount to be refunded on Line 45. Mail the return to the address on Line 45.
9. If Line 30 is greater than Line 38, enter the difference (amount of underpayment) on Line 46.
10. If the balance due on Line 46 is over \$500, an underpayment of estimated tax penalty might apply. See [Form MO-2210](#) for further instructions. If an underpayment of estimated tax penalty is due, enter the amount on Line 47.
11. If a balance is due, add Lines 46 and 47 and enter on Line 48. Mail to the address on Line 48.